

6-23/600.00 Priorities of Wage Levy Orders

The [Employer's Return \(WG-005\)](#) provides instructions for the employer to follow if served with more than one wage levy for the same employee.

- **6-23/600.10 Priority**

First PriorityWage and Earnings Assignment Order (For support)

Second Priority . . . Earnings Withholding Order for Support

Third Priority Earnings Withholding Order for Taxes

Fourth Priority Earnings Withholding Order

- **6-23/600.20 Same Priority**

If two or more orders have the same priority, the employer must comply with the order received first.

If two or more orders with the same priority are received on the same date, the employer must comply with the order having the earliest date of entry of judgment.

If two or more orders with the same priority and date of entry of judgment are received on the same date, the employer may choose the order to comply with.

([CCP 706.023\(a\)](#))

- **6-23/610.00 Withholding Status of Multiple Orders**

The status of multiple orders served on the same employer for the employee are:

- **6-23/620.00 Work Furlough**

If the work furlough administrator has, prior to service of an earnings withholding order to the employer of an employee who is a prisoner participating in the work furlough program, requested such employer to remit the prisoner's earnings to the administrator; such request shall have priority over any earnings withholding order. ([PC 1208\(e\)](#))
